



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 525  
LOS ANGELES, CALIFORNIA 90012-3873  
PHONE: (213) 974-8301 FAX: (213) 626-5427

JOHN NAIMO  
ACTING AUDITOR-CONTROLLER

July 30, 2014

TO: William T Fujioka  
Chief Executive Officer

FROM: John Naimo  
Acting Auditor-Controller

SUBJECT: **SHERIFF'S DEPARTMENT – PROVISIONAL FINANCING USES  
FUNDING CLAIM REVIEW (MARCH THROUGH MAY 2014)**

On October 8, 2013 and January 7, 2014, as part of two separately approved Board of Supervisors (Board) motions, approximately \$33.6 million was set aside in the Provisional Financing Uses (PFU) budget for the following Fiscal Year (FY) 2013-14 Sheriff's Department (Sheriff's or Department) purchases:

- \$29.3 million to address recommendations made by the Citizens' Commission on Jail Violence (CCJV),
- \$2.1 million for an Information Technology (IT) purchase,
- \$1.6 million for the Sheriff's Mobile Data Computers/Console Switch Interface (MDC/CSI), and
- \$600,000 for shooting simulators.

The Board motions require the Sheriff's to submit supporting documentation for the expenditures to the Auditor-Controller (A-C) for fiscal review and validation. Once the A-C validates the expenditures, the Chief Executive Office (CEO) and the Sheriff's will submit recommendations to the Board for their consideration to transfer the funding from PFU to the Sheriff's budget.

**A-C Review and Validation**

For March through May 2014, the Sheriff's claimed a total of \$6,407,215 in reimbursements from the PFU budget for expenditures related to the implementation of the CCJV recommendations (Attachment II).

Based on our review, we recommend reimbursement from the PFU budget in the amount of \$6,771,589, which is \$364,374 more than the Sheriff's claim. The total amount under claimed is due to the exclusion of a portion of CCJV-related training overtime and the services provided by three additional supervisors, but not claimed by the Department. Sheriff's management agreed with the revised amount.

<b>Project</b>	<b>Amount Requested by Sheriff's</b>	<b>Amount Validated by the A-C</b>	<b>Amt Over / (Under) Claimed</b>
CCJV Project	\$ 5,529,758	\$ 5,858,132	\$ (328,374)
MDC/CSI Project	658,000	658,000	-
Shooting Simulators	219,457	219,457	-
IT-Related Expenditures	-	36,000	(36,000)
<b>Total</b>	<b>\$ 6,407,215</b>	<b>\$ 6,771,589</b>	<b>\$ (364,374)</b>

Our recommendation is based on our review of the supporting documentation for each project/expenditure. Specifically, our review included ensuring that CCJV salaries and employee benefits were correctly calculated, overtime was approved/supported for our selected sample, services and supplies expenditures were supported by purchase documentation, and expenditures were attributed to the specified purpose.

As of May 31, 2014, the Sheriff's has claimed and we have validated approximately \$17.1 million of the \$33.6 million in PFU. Please see Attachment I for additional details.

#### **June 2014 Claim Status**

On July 18, 2014, we received the Sheriff's June 2014 claim of \$8.4 million. We are in the process of completing our fiscal review and validation, and will finalize our June 2014 review and issue our memo subsequent to the closing of the FY 2013-14 accounting cycle.

Please call me if you have any questions, or your staff may contact Robert Smythe at (213) 253-0101.

JN:AB:RS

Attachments

c: John L. Scott, Sheriff  
Audit Committee  
Georgia Mattera, Senior Assistant CEO

**SHERIFF'S DEPARTMENT  
PROVISIONAL FINANCING USES FUNDING CLAIM REVIEW  
FISCAL YEAR (FY) 2013-14**

**BUDGETED AND VALIDATED EXPENDITURES BY CATEGORY**

PROVISIONAL FINANCING USES (PFU) BUDGET	Budgeted Positions	Validated Positions (As of May 31, 2014)	FY 2013-14 Budget	Amount Validated Current Claim (Mar to May 2014)	Amount Validated YTD (Oct 2013 to May 2014)	Amount Under / (Over) Budget	1
<b>Citizen's Commission on Jail Violence (CCJV) PROPOSED BUDGET BY RECOMMENDATION (ONGOING)</b>							
<b>Salaries, Employee Benefits, and Services &amp; Supplies</b>							
6.05 - Supervision of Deputies	44	44	\$ 7,381,500	\$ 2,000,042	\$ 5,061,042	\$ 2,320,458	
6.03 - Increase Custody Specific Training	19	18	3,230,500	1,295,215	2,805,109	425,391	
7.08 - Custody Facility Risk Managers	6	6	978,000	324,524	885,826	92,174	
7.01 - Restructure Investigation/Disciplinary System							
Internal Affairs	10	8	1,331,250	371,174	901,006	430,244	
Internal Criminal Investigations	14	14	2,118,000	612,924	1,556,638	561,362	
Internal Investigations	7	7	819,000	355,799	367,538	451,462	
Advocacy Bureau	5	3	932,500	144,186	301,051	631,449	
4.12 - Create Internal Audit and Inspections Division	23	20	3,291,000	754,268	1,242,267	2,048,733	
7.15 - Lapel Cameras	2	-	173,250	-	-	173,250	
Total CCJV Ongoing Budget	130	120	20,255,000	5,858,132	13,120,477	7,134,523	
<b>CCJV PROPOSED BUDGET BY RECOMMENDATION (ONE-TIME)</b>							
<b>Services &amp; Supplies</b>							
6.05 - Supervision of Deputies	-	-	264,000	-	-	264,000	
6.03 - Increase Custody Specific Training	-	-	464,000	-	-	464,000	
7.08 - Custody Facility Risk Managers	-	-	36,000	-	-	36,000	
7.01 - Restructure Investigation/Disciplinary System							
Internal Affairs	-	-	372,000	-	-	372,000	
Internal Criminal Investigations	-	-	630,000	-	-	630,000	
Internal Investigations	-	-	81,000	-	-	81,000	
Advocacy Bureau	-	-	56,000	-	-	56,000	
4.12 - Create Internal Audit and Inspections Division	-	-	762,000	-	-	762,000	
3.08 - Information Systems Overhaul	-	-	-	-	-	-	
4.11 - Facility Administration Staffing	-	-	-	-	-	-	
6.07 - Expand Use of Custody Assistants	-	-	-	-	-	-	
7.15 - Lapel Cameras	-	-	12,000	-	-	12,000	
<b>Fixed Assets</b>							
3.08 - Information Systems Overhaul	-	-	1,400,000	-	-	1,400,000	
7.15 - Lapel Cameras	-	-	4,965,400	-	-	4,965,400	
Total CCJV One-Time Budget	-	-	9,042,400	-	-	9,042,400	2
<b>TOTAL CCJV BUDGET</b>	<b>130</b>	<b>120</b>	<b>29,297,400</b>	<b>5,858,132</b>	<b>13,120,477</b>	<b>16,176,923</b>	
<b>ADDT'L PROPOSED BUDGET (ONE-TIME)</b>							
<b>Fixed Assets and Services &amp; Supplies</b>							
Information Technology - Related Expenditures	-	-	2,136,000	36,000	2,136,000	-	
Mobile Data Computer/Console Switch Interface Project	-	-	1,602,000	658,000	1,602,000	-	4
Shooting Simulators	-	-	578,000	219,457	219,457	358,543	
<b>TOTAL ADDT'L BUDGET</b>	<b>-</b>	<b>-</b>	<b>4,316,000</b>	<b>913,457</b>	<b>3,957,457</b>	<b>358,543</b>	
<b>FY 2013-14 TOTAL PFU BUDGET</b>	<b>130</b>	<b>120</b>	<b>\$ 33,613,400</b>	<b>\$ 6,771,589</b>	<b>\$ 17,077,934</b>	<b>\$ 16,535,466</b>	3

**Footnotes**

- 1 Per Chief Executive Office (CEO) management, while the Sheriff's should track CCJV budgeted and claimed expenditures by individual recommendations, they should claim and receive reimbursement for all CCJV related costs up to the overall budget of \$29.3 million.
- 2 While the Sheriff's indicated that they have incurred some one-time CCJV expenditures, the Department did not include these costs on either of their first two claims. Sheriff's management indicated that they plan to include all one-time CCJV costs on the last claim of the fiscal year.
- 3 As indicated, the balance in PFU is approximately \$16.5 million. Based on our discussions with Sheriff's management, the Department does not plan to spend the entire remaining balance in this fiscal year. The Sheriff's indicated that they will work with the CEO to address any portions of unclaimed PFU budget.
- 4 This represents the amount of funding that the Sheriff's requested and that we are recommending for reimbursement. However, we validated \$659,539 in total expenditures, but did not include the additional \$1,539 since the Sheriff's expenditures exceeded the Board approved budgeted funding for this Project.



JOHN L. SCOTT, SHERIFF

**County of Los Angeles**  
**Sheriff's Department Headquarters**  
4700 Ramona Boulevard  
Monterey Park, California 91754-2169



June 26, 2014

Mike Pirolo, Chief  
Department of Auditor-Controller  
Audit Division  
World Trade Center  
350 South Figueroa Street, 8<sup>th</sup> Floor  
Los Angeles, California 90071

Dear Mr. Pirolo:

**CLAIM REQUEST FOR REIMBURSEMENT FROM THE  
PROVISIONAL FINANCING USES BUDGET  
MARCH – MAY 2014**

In compliance with the Board of Supervisors action of October 8, 2013, the Los Angeles County Sheriff's Department (Department) is seeking your fiscal review and validation of the Salary and Employee Benefit (S&EB) and overtime costs incurred during the period of March through May 2014, by Department personnel assigned to the several programs recommended by the Citizens' Commission on Jail Violence (CCJV). Additionally, the Department is requesting reimbursement for one-time expenditures for the Mobile Data Computer (MDC) upgrade project and a shooting simulator.

To assist your review of the costs, the following documents are attached:

- A summary worksheet and monthly S&EBs of employees assigned to CCJV programs;
- Electronic Human Resource (eHR) Time History reports for personnel assigned to CCJV positions for a partial month;
- Reports for overtime control numbers 909 V0647-9, 909 V0648-9, 909 V0657-9, 909 V0690-9, and 207;
- Purchase Orders (PO) 14323514-1 and 14323920-2 for the MDC project, and
- Purchase Order 14324132-1 for the shooting simulator.

*A Tradition of Service*

Mr. Pirola

-2-

June 26, 2014

Upon concluding your review and approval of the expenditures incurred in March 2014, and continuing through May 2014, as shown on the attached documents, we request that you authorize reimbursement as follows:

**CCJV**

- Salaries and Employee Benefits \$ 5,010,166
- Overtime \$ 346,462
- S&EB (adjustment October – February) \$ 173,130

Sub-total \$ 5,529,758

**One-time Funding**

- MDC Project PO 14323514-1 \$ 550,232
- MDC Project PO 14323920-2 \$ 109,307

Sub-total \$ 659,539

Less funds over the allocation \$ ( 1,539)

Sub-total \$ 658,000

- Shooting Simulator \$ 219,457

Sub-Total \$ 877,457

**Total Request \$ 6,407,215**

The appropriation currently resides in the Chief Executive Office's Provisional Financing Uses budget unit.

If you have any questions, please contact Director Rick Cavataio, at (323) 526-5144.

Sincerely,

JOHN L. SCOTT, SHERIFF

  
GLEN DRAGOVICH, DIVISION DIRECTOR  
ADMINISTRATIVE AND TRAINING DIVISION